

59-2-1107 Indigent persons -- Amount of abatement.

The county may remit or abate the taxes of any poor person meeting the requirements of Section 59-2-1109 in an amount not exceeding the lesser of:

- (1) the amount provided as a homeowner's credit for the lowest household income bracket under Section 59-2-1208; or
- (2) 50% of the total tax levied for the current year.

Amended by Chapter 221, 2001 General Session

Amended by Chapter 310, 2001 General Session